

Charity number: 291167
Company number: 1476225

SIGNED
COPY

HAMILTON-EDDY & Co

Chartered Accountant

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India Development Group (U.K.) Limited
(A company limited by guarantee)

Jeevika Trust

Trustee's report and financial statements

for the year ended 31 March 2024

India Development Group (U.K.) Limited
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Contents

	Page
Legal and administrative information	1
Trustee's report	2 - 4
Independent examiners' report	5
Statement of financial activities	6
Statement of financial position	7 - 8
Notes to the financial statements	9 - 15

India Development Group (U.K.) Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	291167
Company registration number	1476225
Business address	44 Islingword Place Brighton BN2 9XH
Registered office	39 Tamworth Road Croydon Surrey CR0 1XU
Trustee	Richard Gupwell Andrew Redpath Raj Sitlani Thomas Lindsey Libby Cooper Amlika Lal Gourang Agrawal David Bottomley Lorna Gower Vipan Bij
	Resigned 02/11/2023
	Appointed 26/06/2024
Chief executive	Mark Roberts
Independent Examiner	David Weeden
Accountants	Hamilton-Eddy & Co. Chartered Accountant 39 Tamworth Road Croydon Surrey CR0 1XU
Bankers	The Co-operative Bank

India Development Group (U.K.) Limited
(A company limited by guarantee)

Report of the trustee (incorporating the director's report)
for the year ended 31 March 2024

The trustee presents his report and the financial statements for the year ended 31 March 2024. The trustees, who are also directors of India Development Group (U.K.) Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association. The charity is governed and managed by the trustees who are elected by the members. Current directors and trustees are shown on page 1.

The trustees have complied with the duty in section 4 of the Companies Act 2006 to have regard to the public benefit guidance published by the Charity Commission.

Objectives and activities

The charity's objectives and principal activity is to combat poverty and unemployment in rural areas of India by working with villagers to provide the appropriate resources and expertise to help them achieve environmental and economic sustainability in the face of the increasing challenges posed by climate change.

The charity achieves this objective by working with people on the margins of rural society - low-caste and tribal people, especially women - to help them build and sustain their livelihoods.

We undertake these projects with Indian partners in several states who work closely with their communities through self-help groups.

Achievements and performance

Jeevika has continued to work on developing a sustainable Smart Farm model through its main project activity "Smart Farm India", aiming to at least double the incomes of small farmers and food producers. Partners have included Brunel University, Jeevan Rekha Parishad, Kheyti (low cost greenhouses), Social Change and Development (SCAD), Ice Make India Ltd, Department of Agriculture and Farmers Empowerment (Govt. of Odisha) and many others who are supporting and working with us to develop our Smart Farm demonstration projects and initiatives.

Smart Farming is the application of digital information systems and other agriculture related technologies designed to make farming both sustainable and highly productive - and we aim to make these opportunities accessible to small impoverished farmers.

We believe that building partnerships between the corporate, NGO, academic and State (including at District and local Panchayat levels) sectors will provide a higher quality of life for farmers and their families, using wide-ranging technologies throughout the agricultural value chain. These include Controlled Environment Agriculture, Chill-Chain Management, and the effective uptake of online resources.

These integrate the use of green energy sources, which together can ensure the quality of produce, reduce food wastage and permit access to wider markets to improve commercial viability, while making a significant contribution to action against climate change.

During the year we continued to deliver our demonstration project using low cost greenhouses, linked to our solar cold storage, digital empowerment training and marketing initiatives for small farmers. This is being extended to include Proof of Concept (PoC) initiatives designed to rigorously test production techniques, optimize market alignment/efficiency and demonstrate improved returns. Trials are being carried out starting with mushroom production before further scaling takes place.

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Report of the trustee (incorporating the director's report)
for the year ended 31 March 2024

Eventually we hope to attract larger scale commercial investors by encouraging them to see the opportunities offered by working with small farmers. We also completed project WELL an integrated water management project bringing clean water, improved sanitation and new livelihood opportunities created by better irrigation and fish farming initiatives for 480 tribal villagers.

The organisation also continues to channel support to partner organisations Social Change and Development (SCAD) for environmental and tree planting activities and Akshaya Kshetram (AK) to provide care for people with special needs.

Future Plans

In the coming period we will continue to strengthen and improve our Proof of Concept initiatives and will create a new research project to identify successful Smart Farm projects in India and beyond in order to see how these can be incorporated into our existing activities by working with new partners in the NGO, corporate, local government and academic research sectors.

Financial review

The Statement of Financial Activities for the year ended 31 March 2024 shows a net surplus for the year of £7,379 (2023: deficit £9,412), this is added to the surplus funds brought forward of £42,886 from the previous year. The total funds carried forward of £50,265 comprises £22,928 of restricted funds (2023: £14,624) and £27,337 of unrestricted funds (2023: £28,262).

Statement of trustees' responsibilities

The trustees (who are also directors of India Development Group (U.K.) Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

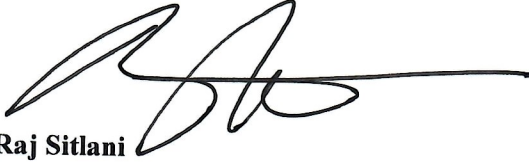
Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

India Development Group (U.K.) Limited
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Report of the trustee (incorporating the director's report)
for the year ended 31 March 2024

This report was approved by the Board on 5 December 2024 and signed on its behalf by

A handwritten signature in black ink, consisting of a large, stylized 'R' followed by a horizontal line that extends to the right and then curves back down.

Raj Sitlani
Director

India Development Group (U.K.) Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of India Development Group (U.K.) Limited.

I report on the accounts of India Development Group (U.K.) Limited for the year ended 31 March 2024 set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Weeden F.C.A.

Independent examiner

Hamilton-Eddy & Co.

Chartered Accountants

39 Tamworth Road

Croydon

CR0 1XU

5 December 2024

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	4	7,297	25,533	32,830	22,757
Total incoming resources		<u>7,297</u>	<u>25,533</u>	<u>32,830</u>	<u>22,757</u>
Resources expended					
Costs of generating funds:					
Cost of generating voluntary income	5	1,870	1,375	3,245	1,200
Charitable activities	6	5,220	15,966	21,186	29,599
Governance and administration costs	7	1,020	-	1,020	1,370
Total resources expended		<u>8,110</u>	<u>17,341</u>	<u>25,451</u>	<u>32,169</u>
Net incoming/(outgoing) resources before transfers					
		(813)	8,192	7,379	(9,412)
Transfer between funds		(112)	112	-	-
Net movement in funds		<u>(925)</u>	<u>8,304</u>	<u>7,379</u>	<u>(9,412)</u>
Total funds brought forward		<u>28,262</u>	<u>14,624</u>	<u>42,886</u>	<u>52,298</u>
Total funds carried forward		<u>27,337</u>	<u>22,928</u>	<u>50,265</u>	<u>42,886</u>

The notes on pages 9 to 15 form an integral part of these financial statements.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial position
as at 31 March 2024

	Notes	£	2024	£	2023	£
Current assets						
Debtors	11	938		938		
Cash at bank and in hand		52,287		44,708		
		<u>53,225</u>		<u>45,646</u>		
Creditors: amounts falling due within one year	12	(2,960)		(2,760)		
Net current assets			50,265		42,886	
Net assets			<u>50,265</u>		<u>42,886</u>	
Funds	13					
Restricted income funds			22,928		14,624	
Unrestricted income funds			27,337		28,262	
Total funds			<u>50,265</u>		<u>42,886</u>	

The statement of financial position continues on the following page.

The notes on pages 9 to 15 form an integral part of these financial statements.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Statement of financial position (continued)

**Trustee statements required by the Companies Act 2006
for the year ended 31 March 2024**

In approving these financial statements as trustee of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2024.
- (c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'

The financial statements were approved by the board on 5 December 2024 and signed on its behalf by



Raj Sitlani
Director

Company number: 1476225

The notes on pages 9 to 15 form an integral part of these financial statements.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

1. General Information

The company is a private company, limited by guarantee, registered in England. The address of the registered office is 39 Tamworth Road, Croydon, Surrey, CR0 1XU

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

3.1. Basis of accounting

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

3.2. Going concern

There are no material uncertainties about the charity's ability to continue.

3.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

3.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

4. Voluntary income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations Received - Members & Friends	7,297	7,070	14,367	11,959
Donations Received - Trusts & Institutions	-	18,463	18,463	10,798
	<u>7,297</u>	<u>25,533</u>	<u>32,830</u>	<u>22,757</u>

5. Cost of generating voluntary income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Funding Development Officer	1,870	1,375	3,245	1,200
	<u>1,870</u>	<u>1,375</u>	<u>3,245</u>	<u>1,200</u>

India Development Group (U.K.) Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

6. Costs of charitable activities - Programmes in India

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Grants to projects in India				
SCAD - Nirman Trust	-	1,679	1,679	2,950
Jeevan Rekha Parishad	-	11,114	11,114	18,155
Project costs				
Project Management and Consultancy	4,000	-	4,000	5,800
Project Development	266	3,173	3,439	1,600
Insurance	184	-	184	253
IT	770	-	770	841
	<u>5,220</u>	<u>15,966</u>	<u>21,186</u>	<u>29,599</u>

7. Governance and administration costs

	Unrestricted funds £	2024 Total £	2023 Total £
Accountancy fees	510	510	469
Independent Examiners Fees	510	510	469
General expenses	-	-	432
	<u>1,020</u>	<u>1,020</u>	<u>1,370</u>

8. Net incoming/(outgoing) resources for the year

	2024 £	2023 £
Net incoming/(outgoing) resources is stated after charging:		
Independent Examiner's Fee	510	469
Fees for Accountancy work in addition to above	510	469
	<u>510</u>	<u>469</u>

India Development Group (U.K.) Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

9. Employees and consultants

Employment costs	2024	2023
	£	£
Salaries & consultancy fees	10,684	8,600
	<u>10,684</u>	<u>8,600</u>

No employee received emoluments of more than £60,000 (2023 : None).

Number of employees/consultants

The average monthly numbers of employees/consultants during the year was as follows:

	2024	2023
	Number	Number
Part time administration, fundraising & project consultants	<u>1</u>	<u>1</u>

None of the trustees received remuneration for this year or the previous year.

10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

11. Debtors

	2024	2023
	£	£
Other debtors	<u>938</u>	<u>938</u>

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>2,960</u>	<u>2,760</u>

India Development Group (U.K.) Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2024 as represented by:			
Current assets	30,297	22,928	53,225
Current liabilities	(2,960)	-	(2,960)
	<u>27,337</u>	<u>22,928</u>	<u>50,265</u>

14. Unrestricted funds

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2024 £
General Fund	<u>28,262</u>	<u>7,297</u>	<u>(8,110)</u>	<u>(112)</u>	<u>27,337</u>

Purposes of unrestricted funds

The General Fund is set up to finance the general day to day running costs of the charity.

India Development Group (U.K.) Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

15. Restricted funds

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2024 £
1. SNAPS	-	4,000	(3,035)	-	965
2. Smart Farm India	(1,355)	10,000	(4,535)	-	4,110
3. SCAD - Social Change and Development	-	4,463	(4,963)	500	-
4. Solar Tech Cold Chain Management Project	2,648	-	(2,260)	(388)	-
5. Akshaya Kshetram (AK)	13,331	2,070	-	-	15,401
6. Website and Communications development	-	5,000	(2,548)	-	2,452
	<u>14,624</u>	<u>25,533</u>	<u>(17,341)</u>	<u>112</u>	<u>22,928</u>

Indian Partners

MF	Mithra Foundation
JRP	Jeevan Rekha Parishad
WORD	Women's Organization for Rural
SCAD	Social Change and Development

Purposes of restricted funds

Rural livelihood "Smart Farm" and other projects include:

1. SNAPS

To enhance menstrual hygiene practices by providing accessible, affordable, and hygienic sanitary napkins to tribal women. To foster awareness and destigmatize menstruation through education sessions and community discussions.

2. Smart Farm India

Training, Research and Development (inc. Low-cost greenhouses) Developing appropriate technology for the 21st century to address poverty in the context of the ever-increasing impact of climate change on rural livelihoods. This includes building partnerships to link technologies such as controlled environment agriculture, solar cold storage, and rural information systems. The project is also developing a database of smart farm solutions, new website, and training resource hub.

3. SCAD - Social Change and Development

Funded by individual and corporate donors our local partner SCAD is undertaking environmental and local relief work for those most impacted by poverty- nomadic gypsies, persons affected by leprosy, orphans, elders, and migrant workers.

4. Solar Tech Cold Chain Management Project

Funded by Brunel University and UK Research and Innovation (UKRI). The project led by Jeevika is being developed with several partners including Brunel University. The work is being undertaken in three phases A. Market assessment for solar powered cold storage and 1st mile distribution system for horticulture products in Odisha (completed 2021) B. Pilot Testing and demonstration of the Sol-Tech technology in Odisha (underway) C. Commercialisation and further development of the Sol-Tech technology in Odisha (planned)

India Development Group (U.K.) Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

5. Akshaya Kshetram (AK)

This is a centre for people with special needs based in Tirupati, Andhra Pradesh which provides residential care to persons with special needs, with a focus on mental health.

**6. Website and Communications
development**

This is a project funded by an individual donor designed to strengthen Jeevika's communications and online presence through an updated website, social media and outreach

16. Company limited by guarantee

India Development Group (U.K.) Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.